

AlixPartners, LLP

Exhibit B

**Detailed Description of AlixPartners' Hours
and Professional Fees by Matter Category**

AlixPartners

Mr. John K. Kim
 Chief Legal Officer
 LTL Management LLC
 501 George Street
 New Brunswick, NJ 08933

Re: Chapter 11 Process / Case Management
 Code: 20005188PN0001.1.1

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
44900	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.9
44901	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	1.1
44902	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.5
44903	MB	Meeting with J. Clarrey and M. Barnett (both AlixPartners) in order to discuss discovery requests from TCC counsel	0.6
44903	JEC	Meeting with J. Clarrey and M. Barnett (both AlixPartners) in order to discuss discovery requests from TCC counsel	0.6
44903	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.6
44907	MB	Develop an analysis on the legal fees incurred during the case compared to the funding received by the Debtor	1.8
44907	JEC	Compile/review professional fee information to support Jones Day team request	0.9
44907	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.5
44908	JRC	Finalize 2023 rate change notice and provide to company	0.6
44908	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.6
44910	JEC	Review information provided by D. Segal related to diligence request	0.2
44910	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	1.3
44910	JEC	Review professional fee information to support payment planning process	0.7
44911	JEC	Develop analysis of professional fees to support LTL team request	0.5
44911	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	1.4
44915	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.4
44915	JEC	Review docket for latest case updates and professional fee activity	0.3
44916	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss professional fee administration process	1.4
44916	MB	Review CNOs filed by professional firms to develop payment support schedules	1.4
44916	JEC	Review professional fee information to support ongoing administration	0.2
44916	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss professional fee administration process	1.4
44917	JEC	Continue compiling additional professional fee payment support to facilitate communications to LTL team regarding payment administration	0.9
44922	MB	Develop reconciliation of professional fee statements based on request from D. Segal	1.6
Total Professional Hours			20.4

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PROFESSIONAL	RATE	HOURS	FEES
John R Castellano	\$1,335	0.6	\$ 801.00
Jarod E Clarrey	\$840	13.0	10,920.00
Mark Barnett	\$700	6.8	4,760.00
Total Professional Hours and Fees		<u>20.4</u>	<u>\$ 16,481.00</u>

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Re: U. S. Trustee / Court Reporting Requirements
Code: 20005188PN0001.1.5

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
44900	MB	Review questions from the Jones Day team regarding the 2015.3 Report for RAM	0.4
44902	MB	Update the LTL Financial Statements analysis for the November MOR	2.2
44902	MB	Review the MOR file and attachments prior to sending to D. Segal for comments	1.2
44902	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss draft MOR documents	0.5
44902	MB	Generate analysis of the RAM financial statements for the November MOR	0.7
44902	JEC	Review professional fee information to support MOR preparation	2.7
44902	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss draft MOR documents	0.5
44902	JEC	Update analysis of professional fees to support MOR preparation	2.1
44903	MB	Update the Global Notes for the November MOR	0.4
44903	MB	Generate the disbursement support schedule for the November MOR	1.2
44903	MB	Update the November MOR financial details based on request from D. Segal	0.3
44907	MB	Conference call with J. Clarrey and M. Barnett (both AlixPartners) to discuss MOR analysis	0.4
44907	JEC	Review financial information to support MOR preparation	0.4
44907	JEC	Conference call with J. Clarrey and M. Barnett (both AlixPartners) to discuss MOR analysis	0.4
44908	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR financial information	0.6
44908	JEC	Review financial information to support MOR preparation	0.6
44908	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss MOR financial information	0.6
44909	MB	Update the MOR form based on changes to the professional fee expenses during the reporting period	0.6
44909	JEC	Review revised MOR documents and support	0.7
44909	MB	Conference call with M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR updates	0.2
Total Professional Hours			16.7

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Re: U. S. Trustee / Court Reporting Requirements
Code: 20005188PN0001.1.5

PROFESSIONAL	RATE	HOURS	FEES
Jarod E Clarrey	\$840	8.0	6,720.00
Mark Barnett	\$700	8.7	6,090.00
Total Professional Hours and Fees		<u>16.7</u>	<u>\$ 12,810.00</u>

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Mr. John K. Kim
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Re: Retention Applications & Relationship Disclosures
Code: 20005188PN0001.1.21

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
44907	JEC	Review retention disclosure information per AlixPartners team request	0.3
Total Professional Hours			0.3

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Re: Retention Applications & Relationship Disclosures
Code: 20005188PN0001.1.21

PROFESSIONAL	RATE	HOURS	FEES
Jarod E Clarrey	\$840	0.3	252.00
Total Professional Hours and Fees		0.3	\$ 252.00

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Mr. John K. Kim
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Re: Fee Applications
Code: 20005188PN0001.1.22

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
44902	JAB	Prepare professional fees for November 2022 Monthly Fee Statement	0.3
44904	JEC	Review professional fees to support preparation of monthly fee statement	0.4
44907	HS	Review 13th monthly fee statement for filing	0.2
44907	JEC	Review draft fee application to prepare for filing	0.3
44907	JAB	Prepare November 2022 monthly fee statement	1.6
44908	JRC	Review and approve monthly fee statement documentation	0.6
44908	JAB	Create LEDES file for November 2022 fee statement	0.5
44908	JAB	Finalize Thirteenth Monthly Fee Statement (November 2022)	0.4
44908	JAB	Email to I. Perez and A. Rush (both Jones Day) attaching the Thirteenth Monthly Fee Statement for filing with the court	0.2
Total Professional Hours			4.5

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Re: Fee Applications
Code: 20005188PN0001.1.22

PROFESSIONAL	RATE	HOURS	FEES
John R Castellano	\$1,335	0.6	\$ 801.00
Jarod E Clarrey	\$840	0.7	588.00
Heather Saydah	\$510	0.2	102.00
Jennifer A Bowes	\$460	3.0	1,380.00
Total Professional Hours and Fees		4.5	\$ 2,871.00

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Re: Meetings with Management and Advisors
Code: 20005188PN0001.1.23

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
44903	MB	Meeting with D. Segal in order to discuss the November MOR	0.2
44903	MB	Conference call with A. Rush, D. Prieto, M. Rasmussen, I. Perez (all Jones Day), M. Barnett, J. Clarrey (both AlixPartners), J. Kim, A. White, R. Dickinson and D. Segal to discuss diligence request from committee counsel	0.8
44903	JEC	Conference call with A. Rush, D. Prieto, M. Rasmussen, I. Perez (all Jones Day), M. Barnett, J. Clarrey (both AlixPartners), J. Kim, A. White, R. Dickinson and D. Segal to discuss diligence request from committee counsel	0.8
44907	MB	Conference call with M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR analysis	0.5
44907	JEC	Conference call with M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR analysis	0.5
44908	MB	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR financial reporting	0.3
44908	JEC	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR financial reporting	0.3
44909	MB	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners), R. Dickinson and J. Kim to discuss MOR matters	0.2
44909	JEC	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners), R. Dickinson and J. Kim to discuss MOR matters	0.2
44909	JEC	Conference call with M. Barnett, J. Clarrey (both AlixPartners) and D. Segal to discuss MOR updates	0.2
44911	JEC	Call with D. Segal to discuss professional fee tracking information	0.5
Total Professional Hours			<u>4.5</u>

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PROFESSIONAL	RATE	HOURS	FEES
Jarod E Clarrey	\$840	2.5	2,100.00
Mark Barnett	\$700	2.0	1,400.00
Total Professional Hours and Fees		4.5	\$ 3,500.00